

City of Alexandria, Virginia

MEMORANDUM

DATE: JUNE 3, 2004

TO: THE HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

FROM: PHILIP SUNDERLAND, CITY MANAGER *ps*

SUBJECT: APPROPRIATION ORDINANCE FOR FISCAL YEAR 2005

ISSUE: Consideration of an Appropriation Ordinance to make appropriations for the support of the government of the City of Alexandria, Virginia for the Fiscal Year (FY) 2005.

RECOMMENDATION: That City Council pass the Ordinance on first reading and schedule it for public hearing, second reading, and final passage on Saturday, June 12, 2004.

DISCUSSION: On May 3, 2004, City Council approved the FY 2005 General Fund Budget and adopted an ordinance setting the City's real property and personal property tax rate for Calendar Year (CY) 2004. In accordance with sections 6.07 and 6.14 of the City Charter, an ordinance is also required to appropriate the FY 2005 Approved Operating and Capital Budgets. The attached Appropriations Ordinance legally establishes the revenues and expenditures of the FY 2005 budget. The ordinance matches City Council's approved budget with one exception. During the budget process, in anticipation of increased State aid, City Council reduced the City Manager proposed transfer to the Schools by \$2.0 million, created a \$2.0 million education contingent reserve, and then increased expected State aid to the Schools by that amount. As reported to Council after the budget was adopted, the net increase in State aid (including the VRS teachers' retirement cost adjustment) was \$2,468,435. As a result, the Schools transfer, contingent reserve account and State revenues all have been adjusted by the additional \$468,435, to be held in contingent, with the decision on its future use related to the outcome of the bidding and negotiations related to the costs of the planned new T.C. Williams High School.

As detailed in Section 7 of the attached ordinance, a significant portion of the General Fund's revenues are transferred to other funds and component units, principally to finance operations of the Alexandria City Public Schools. The total expenditure appropriation must be reduced by the amount of these transfers (referred to as "Interfund Transfers") to eliminate double counting and accurately reflect the aggregate expenditure appropriations.

FISCAL IMPACT: This Ordinance authorizes the receipt and expenditure of \$579,458,294 for FY 2005 in the following funds:

General Fund	\$432,850,876
Special Revenue Fund	68,569,964
Capital Projects Fund	75,650,407

Equipment Replacement Internal Service Fund	3,869,286
Schools	171,582,431
Library	6,366,648
Alexandria Transit Company	7,550,720
Less: Interfund Transfers	<u>(186,982,038)</u>
TOTAL	<u>\$579,458,294</u>

The amounts listed for the Alexandria Transit Company, the Schools, and the Library represent their total budgets, including the City's General Fund appropriation to each agency and any fee revenue (such as farebox revenue for the Alexandria Transit Company), grants, State aid or other revenues that are part of their total budgets. By charter, Council must appropriate all monies, including those for the Alexandria Transit Company, irrespective of the source. The "Less: Interfund Transfers" line backs out dollars counted both in the General Fund figure and each of the agency budgets for the City's appropriation to these individual agencies.

ATTACHMENT: Appropriations Ordinance

STAFF:

Mark Jinks, Assistant City Manager

D. A. Neckel, Director of Finance

Laura Triggs, Deputy Director of Finance/Comptroller

Bruce Johnson, Director, Office of Management and Budget

Introduction and first reading:	06/09/04
Public hearing:	06/12/04
Second reading and enactment:	06/12/04

INFORMATION ON PROPOSED ORDINANCE

Title

AN ORDINANCE making appropriations for the support of the government of the City of Alexandria, Virginia, for fiscal year 2005.

Summary

The proposed ordinance appropriates funds for the operation of the city government in fiscal year 2005.

Sponsor

Daniel A. Neckel, Director of Finance

Staff

Daniel A. Neckel, Director of Finance
Ignacio B. Pessoa, City Attorney

Authority

§ 2.02(c), Alexandria City Charter

Estimated Costs of Implementation

None

Attachments in Addition to Proposed Ordinance and its Attachments (if any)

None

ORDINANCE NO. _____

AN ORDINANCE making appropriations for the support of the government of the City of Alexandria, Virginia, for fiscal year 2005.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 be, and the same hereby is, appropriated for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005.

Section 2. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 be, and the same hereby is, further appropriated to the following city departments, major operating units, component units and major categories of expenditures in the amounts set forth below:

<u>Department/Unit/Component Unit/ Category of Expenditure</u>	<u>Appropriation</u>
18 th Circuit Court	\$1,218,075
18 th General District Court	84,638
18 th Juvenile Court	33,609
Citizens Assistance	622,159
City Attorney	1,506,405
City Clerk and Clerk of Council	301,692
City Council	536,569
City Manager	1,939,072
Clerk of Court	1,492,296
Commonwealth's Attorney	2,485,971
Contingent Reserves	3,648,435
Court Services Unit	1,199,383
Finance	7,774,285
Fire	30,654,592
General Debt Service	22,876,399
General Service	10,369,369
Health	7,229,489
Human Rights	481,999
Human Services	45,596,911
Human Services Contributions	1,155,001

Information Technology Services	6,564,009
Internal Audit	190,032
Law Library	134,150
Mental Health/Mental Retardation/Substance Abuse	24,681,335
Non-Departmental	9,240,827
Office of Historical Alexandria	2,500,580
Office of Housing	3,838,618
Office of Management and Budget	976,816
Office on Women	1,551,319
Other Correctional Activities	4,064,407
Other Educational Activities	13,299
Other Planning Activities	2,560,369
Personnel	2,633,390
Planning & Zoning	3,550,167
Police	42,744,022
Real Estate Assessments	1,027,914
Recreation, Parks & Cultural Activities	17,388,423
Registrar of Voters	954,197
Sheriff	20,517,748
Transit Subsidies	12,258,321
Transportation and Environmental Services	23,393,230
Capital Projects	75,650,407
Component Unit-Library	6,366,648
Component Unit-Schools	171,582,431
Internal Services	<u>3,869,286</u>
TOTAL APPROPRIATIONS	<u>\$579,458,294</u>

Section 3. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 be, and the same hereby is, further appropriated to the following principal objects of city expenditures:

<u>Object of Expenditures</u>	<u>Appropriation</u>
Personnel Service	\$184,423,823
Non-Personnel Services	129,840,977
Capital Outlay	174,002
Component Unit-Library	6,366,648

Component Unit-Schools	171,582,431
Component Unit-Alexandria Transit Company	7,550,720
Equipment Replacement	3,869,286
Capital Projects	<u>75,650,407</u>
TOTAL APPROPRIATIONS	<u>\$579,458,294</u>

Section 4. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
General Property Taxes	\$262,505,157
Other Local Taxes	94,342,500
Permits, Fees and Licenses	3,636,528
Fines and Forfeitures	3,952,000
Intergovernmental Revenue	120,483,502
Charges for Services	20,124,931
Revenue from Use of Money and Property	5,232,900
Miscellaneous Revenue	2,517,457
Bond Proceeds	44,826,655
Unreserved Fund Balance - General Fund: Subsequent Year's Budget	11,870,116
Unreserved Fund Balance - Capital Projects Fund: Subsequent Year's Budget	1,805,636
Schools' Fund Balance	2,361,906
Retained Earnings - Internal Services	<u>3,799,006</u>
TOTAL ESTIMATED REVENUE	<u>\$579,458,294</u>

Section 5. That, pursuant to section 6.14 of the city charter, the sum of \$75,650,407 be, and the same hereby is, appropriated for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005. This sum, which consists of the \$75,650,407 appropriated as Capital Projects in section 2 of this ordinance, is appropriated as follows: (i) \$33,973,669 to capital projects which are included in the city's government fiscal year 2004-2009 capital improvement program adopted by city council on May 3, 2004, \$39,380,738 to the capital projects identified in the Alexandria City Public Schools' capital

budget approved by the school board on February 19, 2004 and \$2,296,000 for the Open Space Trust Fund.

Section 6. That the sum of \$75,650,407 appropriated in section 5 of this ordinance for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
Transfer In from General Fund	18,882,000
Permits, Fees and Licenses	2,000,000
Bond Interest Earnings	600,000
Designated General Fund Balance	7,536,116
Designated Capital Fund Balance	1,805,636
Bond Proceeds	<u>44,826,655</u>
TOTAL ESTIMATED REVENUE	<u>\$75,650,407</u>

Section 7. That the sum of \$186,982,038 be, and the same hereby is, authorized to be transferred between the following funds maintained by the city, as set forth below:

<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Amount</u>
General Fund	\$26,320,452	Special Revenue Fund - General	\$26,320,452
General Fund	18,882,000	Capital Projects Fund	18,882,000
General Fund	130,109,722	Component Unit-Schools	130,109,722
General Fund	5,700,720	Component Unit-Alexandria Transit Company	5,700,720
General Fund	<u>5,969,144</u>	Component Unit-Library	<u>5,969,144</u>
TOTALS	<u>\$186,982,038</u>	TOTALS	<u>\$186,982,038</u>

Section 8. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is, for accounting purposes and in accordance with accepted accounting principles generally accepted in the United States of American, attributed, for each city department, major operating unit, component unit and major

category of expenditure, to the funds maintained by the city as shown in Table I on the following page of this ordinance.

Section 9. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is, for accounting purposes and in accordance with generally accepted accounting principles, attributed, for each major source of revenue, to the funds maintained by the city as shown in Table II on the following page of this ordinance.

Section 10. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Introduction: 06/09/2004
First Reading: 06/09/2004
Publication:
Public Hearing:
Second Reading:
Final Passage:

TABLE I

Department	General Fund	Special Revenue Fund	Capital Projects	Internal Service Fund: Equipment Replacement	Component Units			Total
					Schools	Library	Alexandria Transit Co.	
18th Circuit Court	\$ 1,218,075	\$	\$	\$	\$	\$	\$	\$ 1,218,075
18th General District Court	84,638							84,638
18th Juvenile Court	33,609							33,609
Citizens Assistance	616,759	5,400						622,159
City Attorney	1,506,405							1,506,405
City Clerk and Clerk of the Council	301,692							301,692
City Council	536,569							536,569
City Manager	1,939,072							1,939,072
Clerk of Courts	1,492,296							1,492,296
Commonwealth's Attorney	2,127,080	358,891						2,485,971
Contingent Reserves	3,648,435							3,648,435
Court Services Unit	782,693	416,690						1,199,383
Finance	7,774,285							7,774,285
Fire	30,140,267	514,325						30,654,592
General Debt Service	22,876,399							22,876,399
General Services	10,369,369							10,369,369
Health	7,229,489							7,229,489
Human Rights	456,430	25,569						481,999
Human Services	8,842,649	36,754,262						45,596,911
Human Services Contributions	1,155,001							1,155,001
Information Technology Services	6,564,009							6,564,009
Internal Audit	190,032							190,032
Law Library		134,150						134,150
Mental Health/Mental Retardation/ Substance Abuse	543,086							543,086
Non-Departmental	9,240,827	24,138,249						33,379,076
Office of Historic Alexandria	2,279,390							2,279,390
Office of Housing	981,057	221,190						1,202,247
Office of Management and Budget	976,816	2,857,561						3,834,377
Office of Women	1,086,107	465,212						1,551,319
Other Correctional Activities	3,866,074	198,333						4,064,407
Other Educational Activities	13,299							13,299
Other Planning Activities	2,560,369							2,560,369
Personnel	2,627,390	6,000						2,633,390
Planning and Zoning	3,550,167							3,550,167
Police	42,025,718	718,304						42,744,022
Real Estate Assessments	1,027,914							1,027,914
Recreation and Cultural Activities	17,078,378	310,045						17,388,423
Registrar of Voters	954,197							954,197
Sheriff	19,732,424	785,324						20,517,748
Transit Subsidies	4,707,601						7,550,720	12,258,321
Transportation and Environmental Services	22,732,771	660,459	75,650,407					98,043,636
Capital Improvement								
Component Unit - Library						6,366,648		6,366,648
Component Unit - Schools					171,582,431			171,582,431
Internal Service				3,869,286				3,869,286
TOTAL	\$ 245,868,838	\$ 68,569,984	\$ 75,650,407	\$ 3,869,286	\$ 171,582,431	\$ 6,366,648	\$ 7,550,720	\$ 579,458,294

T A B L E II

Source of Revenue	General Fund	Special Revenue Fund	Internal Service Fund: Capital Projects	Internal Service Fund: Equipment Replacement	Component Units			
					Schools	Library	Alexandria Transit Co.	Total
General Property Taxes	\$ 262,505,157							\$ 262,505,157
Other Local Taxes	94,342,500							94,342,500
Permits, Privilege Fees and Licenses	3,261,000	375,528	2,000,000					2,000,000
Fines and Forfeitures	3,952,000							3,636,528
Intergovernmental Revenue	48,903,400	35,651,196						3,952,000
Charges for Services	10,507,700	5,604,792		70,280	35,725,647	203,259		120,483,502
Revenue from Use of Money and Property					1,897,914	194,245	1,850,000	20,124,931
Miscellaneous Revenue	4,615,500	6,000	600,000		11,400			5,232,900
Bond Proceeds	429,619	611,996			1,475,842			2,517,457
Unreserved Fund Balance - General Fund			44,826,655					44,826,655
Capital Projects Fund	4,334,000		7,536,116					11,870,116
Schools-General Fund			1,805,636					1,805,636
Retained Earnings - Internal Service Fund				3,799,006	2,361,906			2,361,906
Future Bond Proceeds								3,799,006
TOTAL	\$ 432,850,876	\$ 42,249,512	\$ 56,768,407	3,869,286	\$ 41,472,709	\$ 397,504	\$ 1,850,000	\$ 579,458,294

ORDINANCE NO. 4352

AN ORDINANCE making appropriations for the support of the government of the City of Alexandria, Virginia, for fiscal year 2005.

THE CITY COUNCIL OF ALEXANDRIA HEREBY ORDAINS:

Section 1. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 be, and the same hereby is, appropriated for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005.

Section 2. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 be, and the same hereby is, further appropriated to the following city departments, major operating units, component units and major categories of expenditures in the amounts set forth below:

<u>Department/Unit/Component Unit/ Category of Expenditure</u>	<u>Appropriation</u>
18 th Circuit Court	\$1,218,075
18 th General District Court	84,638
18 th Juvenile Court	33,609
Citizens Assistance	622,159
City Attorney	1,506,405
City Clerk and Clerk of Council	301,692
City Council	536,569
City Manager	1,939,072
Clerk of Court	1,492,296
Commonwealth's Attorney	2,485,971
Contingent Reserves	3,648,435
Court Services Unit	1,199,383
Finance	7,774,285
Fire	30,654,592
General Debt Service	22,876,399
General Service	10,369,369
Health	7,229,489
Human Rights	481,999
Human Services	45,596,911
Human Services Contributions	1,155,001

Information Technology Services	6,564,009
Internal Audit	190,032
Law Library	134,150
Mental Health/Mental Retardation/Substance Abuse	24,681,335
Non-Departmental	9,240,827
Office of Historical Alexandria	2,500,580
Office of Housing	3,838,618
Office of Management and Budget	976,816
Office on Women	1,551,319
Other Correctional Activities	4,064,407
Other Educational Activities	13,299
Other Planning Activities	2,560,369
Personnel	2,633,390
Planning & Zoning	3,550,167
Police	42,744,022
Real Estate Assessments	1,027,914
Recreation, Parks & Cultural Activities	17,388,423
Registrar of Voters	954,197
Sheriff	20,517,748
Transit Subsidies	12,258,321
Transportation and Environmental Services	23,393,230
Capital Projects	75,650,407
Component Unit-Library	6,366,648
Component Unit-Schools	171,582,431
Internal Services	<u>3,869,286</u>
TOTAL APPROPRIATIONS	<u>\$579,458,294</u>

Section 3. That, pursuant to section 6.07 of the city charter, the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 be, and the same hereby is, further appropriated to the following principal objects of city expenditures:

<u>Object of Expenditures</u>	<u>Appropriation</u>
Personnel Service	\$184,423,823
Non-Personnel Services	129,840,977
Capital Outlay	174,002
Component Unit-Library	6,366,648

Component Unit-Schools	171,582,431
Component Unit-Alexandria Transit Company	7,550,720
Equipment Replacement	3,869,286
Capital Projects	<u>75,650,407</u>
TOTAL APPROPRIATIONS	<u>\$579,458,294</u>

Section 4. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
General Property Taxes	\$262,505,157
Other Local Taxes	94,342,500
Permits, Fees and Licenses	3,636,528
Fines and Forfeitures	3,952,000
Intergovernmental Revenue	120,483,502
Charges for Services	20,124,931
Revenue from Use of Money and Property	5,232,900
Miscellaneous Revenue	2,517,457
Bond Proceeds	44,826,655
Unreserved Fund Balance - General Fund: Subsequent Year's Budget	11,870,116
Unreserved Fund Balance - Capital Projects Fund: Subsequent Year's Budget	1,805,636
Schools' Fund Balance	2,361,906
Retained Earnings - Internal Services	<u>3,799,006</u>
TOTAL ESTIMATED REVENUE	<u>\$579,458,294</u>

Section 5. That, pursuant to section 6.14 of the city charter, the sum of \$75,650,407 be, and the same hereby is, appropriated for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005. This sum, which consists of the \$75,650,407 appropriated as Capital Projects in section 2 of this ordinance, is appropriated as follows: (i) \$33,973,669 to capital projects which are included in the city's government fiscal year 2004-2009 capital improvement program adopted by city council on May 3, 2004, \$39,380,738 to the capital projects identified in the Alexandria City Public Schools' capital

budget approved by the school board on February 19, 2004 and \$2,296,000 for the Open Space Trust Fund.

Section 6. That the sum of \$75,650,407 appropriated in section 5 of this ordinance for capital improvement project expenditures of the City of Alexandria and the Alexandria City Public Schools in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is estimated to be derived from the following sources of revenue:

<u>Source of Revenue</u>	<u>Amount</u>
Transfer In from General Fund	18,882,000
Permits, Fees and Licenses	2,000,000
Bond Interest Earnings	600,000
Designated General Fund Balance	7,536,116
Designated Capital Fund Balance	1,805,636
Bond Proceeds	<u>44,826,655</u>
TOTAL ESTIMATED REVENUE	<u>\$75,650,407</u>

Section 7. That the sum of \$186,982,038 be, and the same hereby is, authorized to be transferred between the following funds maintained by the city, as set forth below:

<u>From</u>	<u>Amount</u>	<u>To</u>	<u>Amount</u>
General Fund	\$26,320,452	Special Revenue Fund - General	\$26,320,452
General Fund	18,882,000	Capital Projects Fund	18,882,000
General Fund	130,109,722	Component Unit-Schools	130,109,722
General Fund	5,700,720	Component Unit-Alexandria Transit Company	5,700,720
General Fund	<u>5,969,144</u>	Component Unit-Library	<u>5,969,144</u>
TOTALS	<u>\$186,982,038</u>	TOTALS	<u>\$186,982,038</u>

Section 8. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is, for accounting purposes and in accordance with accepted accounting principles generally accepted in the United States of American, attributed, for each city department, major operating unit, component unit and major

category of expenditure, to the funds maintained by the city as shown in Table I on the following page of this ordinance.

Section 9. That the sum of \$579,458,294 appropriated in section 1 of this ordinance for the support of the government of the City of Alexandria in the fiscal year beginning on the first day of July 2004 and ending on the thirtieth day of June 2005 is, for accounting purposes and in accordance with generally accepted accounting principles, attributed, for each major source of revenue, to the funds maintained by the city as shown in Table II on the following page of this ordinance.

Section 10. That this ordinance shall become effective upon the date and at the time of its final passage.

WILLIAM D. EUILLE
Mayor

Final Passage: June 12, 2004

TABLE 1

Department	General Fund	Special Revenue Fund	Capital Projects	Internal Service Fund: Equipment Replacement	Component Units				Total
					Schools	Library	Alexandria Transit Co.		
18th Circuit Court	\$ 1,218,075	\$	\$	\$	\$	\$	\$	\$ 1,218,075	
18th General District Court	84,638							84,638	
18th Juvenile Court	33,609							33,609	
Citizens Assistance	616,759	5,400						622,159	
City Attorney	1,506,405							1,506,405	
City Clerk and Clerk of the Council	301,692							301,692	
City Council	536,569							536,569	
City Manager	1,939,072							1,939,072	
Clerk of Courts	1,492,296							1,492,296	
Commonwealth's Attorney	2,127,080	358,891						2,485,971	
Contingent Reserves	3,648,435							3,648,435	
Court Services Unit	782,693	416,690						1,199,383	
Finance	7,774,285	514,325						7,774,285	
Fire	30,140,267							30,140,267	
General Debt Service	22,876,399							22,876,399	
General Services	10,369,369							10,369,369	
Health	7,229,489							7,229,489	
Human Rights	456,430	25,569						481,999	
Human Services	8,842,649	36,754,262						45,596,911	
Human Services Contributions	1,155,001							1,155,001	
Information Technology Services	6,564,009							6,564,009	
Internal Audit	190,032							190,032	
Law Library		134,150						134,150	
Mental Health/Mental Retardation/ Substance Abuse	543,086	24,138,249						24,681,335	
Non-Departmental	9,240,827							9,240,827	
Office of Historic Alexandria	2,279,390	221,190						2,500,580	
Office of Housing	981,057	2,857,561						3,838,618	
Office of Management and Budget	976,816							976,816	
Office of Women	1,086,107	465,212						1,551,319	
Other Correctional Activities	3,866,074	198,333						4,064,407	
Other Educational Activities	13,299							13,299	
Other Planning Activities	2,560,369							2,560,369	
Personnel	2,627,390	6,000						2,633,390	
Planning and Zoning	3,550,167							3,550,167	
Police	42,025,718	718,304						42,744,022	
Real Estate Assessments	1,027,914							1,027,914	
Recreation and Cultural Activities	17,078,378	310,045						17,388,423	
Registrar of Voters	954,197							954,197	
Sheriff	19,732,424	785,324						20,517,748	
Transit Subsidies	4,707,601							12,258,321	
Transportation and Environmental Services	22,732,771	660,459	75,650,407					23,393,230	
Capital Improvement								75,650,407	
Component Unit - Library				3,869,286	171,582,431	6,366,648		6,366,648	
Component Unit - Schools							7,550,720	171,582,431	
Internal Service								3,869,286	
TOTAL	\$ 245,868,838	\$ 68,569,964	\$ 75,650,407	\$ 3,869,286	\$ 171,582,431	\$ 6,366,648	\$ 7,550,720	\$ 579,458,294	

T A B L E II

Source of Revenue	General Fund	Special Revenue Fund	Capital Projects	Internal Service Fund: Equipment Replacement	Component Units			Total
					Schools	Library	Alexandria Transit Co.	
General Property Taxes	\$ 262,505,157	\$	\$					\$ 262,505,157
Other Local Taxes	94,342,500							94,342,500
Permits, Privilege Fees and Licenses	3,261,000	375,528	2,000,000					2,000,000
Fines and Forfeitures	3,952,000							3,952,000
Intergovernmental Revenue	48,903,400	35,651,196			35,725,647	203,259		120,483,502
Charges for Services	10,507,700	5,604,792		70,280	1,897,914	194,245	1,850,000	20,124,931
Revenue from Use of Money and Property	4,615,500	6,000	600,000		11,400			5,232,900
Miscellaneous Revenue	429,619	611,996			1,475,842			2,517,457
Bond Proceeds			44,826,655					44,826,655
Unreserved Fund Balance - General Fund	4,334,000							
Capital Projects Fund			7,536,116					11,870,116
Schools-General Fund			1,805,636					1,805,636
Retained Earnings - Internal Service Fund				3,799,006	2,361,906			2,361,906
Future Bond Proceeds								3,799,006
TOTAL	\$ 432,850,876	\$ 42,249,512	\$ 56,768,407	\$ 3,869,286	\$ 41,472,709	\$ 397,504	\$ 1,850,000	\$ 579,458,294